

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Thursday 13th September, 2018

No. 487

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 35/2018 – State Tax

Dated: 21st August, 2018

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 34/2018- State Tax, dated the 10th August, 2018 namely:-

In the first paragraph of the said notification, the following proviso shall be inserted, namely:-

“Provided that the return in FORM GSTR-3B for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018.”

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**